

## CHAPTER 69

## GASOLINE TAX. LEGALIZING ACTS OF 41ST AND 42ND G. A.

S. F. 145

AN ACT to legalize license fees levied or imposed under the provisions of chapter six (6) of the acts of the forty-first (41) general assembly, and amendments thereto, and chapter one hundred three (103), of the acts of the forty-second (42) general assembly and amendments thereto on gasoline or other motor vehicle fuel used or otherwise disposed of in the state of Iowa, for the purpose of providing funds for the improvement of public highways and to reimburse the counties for expenditures made by them under the direction of the highway commission for bridges, culverts and right-of-way; and to legalize all license fees so levied, imposed and collected by the treasurer of the state of Iowa, under the provisions of said statutes; and to legalize the duty imposed on all persons, firms, or corporations using or otherwise disposing of said motor vehicle fuel to pay said license fees to the treasurer of the state of Iowa.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. All license fees levied, assessed, or imposed by the  
 2 state of Iowa, on gasoline or other motor vehicle fuel, used or other-  
 3 wise disposed of within the state of Iowa, in accordance with the  
 4 provisions of chapter six (6) of the acts of the forty-first (41) gen-  
 5 eral assembly, and all amendments thereto, and chapter one hundred  
 6 three (103) of the acts of the forty-second (42) general assembly,  
 7 and amendments thereto are hereby legalized; and all license fees  
 8 levied, assessed, imposed, and collected by the treasurer of the state  
 9 of Iowa on gasoline or other motor vehicle fuel, used or otherwise  
 10 disposed of within the state of Iowa, in accordance with the provi-  
 11 sions of said statutes above described, are hereby legalized; and the  
 12 duty imposed by the provisions of said statutes on all persons, firms,  
 13 or corporations using or otherwise disposing of motor vehicle fuel  
 14 to pay said license fees to the treasurer of the state of Iowa, is  
 15 hereby legalized. And the treasurer of the state of Iowa is hereby  
 16 directed to proceed to collect said license fees from all persons, firms,  
 17 or corporations who have used or otherwise disposed of gasoline or  
 18 other motor vehicle fuel within the state of Iowa, on which the license  
 19 fees have not been paid.

1 SEC. 2. The proceeds of said license fees, so imposed or imposed  
 2 and collected under the provisions of chapter six of the acts of the  
 3 forty-first general assembly, and amendments thereto, shall go, one-  
 4 third into the primary road fund and two-thirds to the secondary road  
 5 construction fund of the several counties as provided by section  
 6 5093-a9, code, 1931, and the proceeds of the license fees so imposed  
 7 or imposed and collected under the provisions of chapter one hundred  
 8 three, acts of the forty-second general assembly and amendments  
 9 thereto shall go, first, to reimburse the counties of the state for ex-  
 10 penditures made by them under the direction of the highway com-  
 11 mission for bridges, culverts and right-of-way on primary roads and  
 12 paid for out of the county road fund or county bridge fund, as pro-  
 13 vided by section 4755-b5, code, 1931, and the remainder shall go into  
 14 the primary road fund. And the expenditures of all said license fees  
 15 on gasoline or other motor vehicle fuel heretofore collected in accord-  
 16 ance with the provisions of the statutes aforesaid, are hereby legalized.

1 SEC. 3. If any portion of this act is held unconstitutional or  
2 invalid by the courts, such decision shall not affect the remaining por-  
3 tion of this act.

1 SEC. 4. This act, being deemed of immediate importance, shall  
2 be in effect from and after its publication in the Denison Bulletin, a  
3 newspaper published at Denison, Iowa, and the Winterset News, a  
4 newspaper published at Winterset, Iowa.

Senate File No. 145. Approved February 14, 1933.

I hereby certify that the foregoing act was published in the Denison Bulletin, Febru-  
ary 16, 1933, and the Winterset News, February 23, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 70

### LEVIES FOR SECONDARY ROADS

#### S. F. 7

AN ACT to amend sections forty-six hundred forty-four-c six (4644-c6), forty-six hun-  
dred forty-four-c seven (4644-c7), forty-six hundred forty-four-c eleven (4644-c11),  
and forty-six hundred forty-four-c fifteen (4644-c15), code, 1931, relating to tax levies  
for secondary road purposes and to repeal sections forty-six hundred forty-four-  
c twelve (4644-c12) and forty-six hundred forty-four-c sixteen (4644-c16), code, 1931,  
relating to mandatory levies for secondary road maintenance and construction.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section forty-six hundred forty-four-c six (4644-  
2 c6), code, 1931, be amended by striking from line two (2) thereof the  
3 word "shall" and substituting therefor the word "may" and by in-  
4 serting after the word "of" in line four (4) thereof the words "not  
5 to exceed".

1 SEC. 2. That section forty-six hundred forty-four-c seven (4644-  
2 c7), code, 1931, be amended by striking from line two (2) thereof the  
3 words "in addition to the foregoing levy" and substituting therefor  
4 the word "also".

1 SEC. 3. That section forty-six hundred forty-four-c eleven (4644-  
2 c11), code, 1931, be amended by striking from line one (1) thereof  
3 the word "shall" and by substituting therefor the word "may" and  
4 by inserting after the word "of" in line one (1) of subsection one (1)  
5 thereof the words "not to exceed" and by striking from line one (1)  
6 of subsection two (2) thereof the words "seven and one-half" and by  
7 substituting therefor the words "not to exceed twelve".

1 SEC. 4. That section forty-six hundred forty-four-c fifteen (4644-  
2 c15), code, 1931, be amended by striking from line two (2) thereof  
3 the word "shall" and by substituting therefor the word "may"; and  
4 by inserting after the word "levy" in line three (3) thereof the words  
5 "not to exceed".

1 SEC. 5. That sections forty-six hundred forty-four-c twelve (4644-  
2 c12) and forty-six hundred forty-four-c sixteen (4644-c16), code,  
3 1931, be repealed.